

**EXHIBIT L**

LIST OF ENTITIES THAT COMPRISE THE  
COMMONWEALTH CENTRAL GOVERNMENT

**List of Entities that Comprise the Commonwealth Central Government<sup>1</sup>**

No.	Agency (Spanish)	Agency (English)
1.	Administración de Asuntos Federales de Puerto Rico (PRFAA)	PR Federal Affairs Administration
2.	Administración de Desarrollo Socioeconómico de la Familia (ADSEF)	Socioeconomic Development of the Family Administration
3.	Administración de Familias y Niños (ADFAN)	Family and Children Administration
4.	Comisión de Juegos	Gaming Commission
5.	Administración de Rehabilitación Vocacional (ARV)	Vocational Rehabilitation Administration
6.	Administración de Servicios de Salud Mental y Contra la Adicción (ASSMCA)	Mental Health Services and Addiction Control Administration
7.	Administración de Servicios Generales (ASG)	General Services Administration
8.	Administración de Vivienda Pública (A VP)	Public Housing Administration
9.	Administración para el Cuidado y Desarrollo Integral de la Niñez (ACUDEN)	Childcare and Childhood Integral Development Administration
10.	Administración para el Sustento de Menores (ASUME)	Child Support Administration
11.	Cámara de Representantes	House of Representatives
12.	Comisión Apelativa del Servicio Público (CASP)	Public Service Appellate Commission
13.	Comisión de Derechos Civiles (CDC)	Civil Rights Commission
14.	Comisión de Desarrollo Cooperativo de Puerto Rico (CDCOOP)	Cooperative Development Commission
15.	Comisión de Investigación, Procesamiento y Apelación (CIPA)	Investigation, Processing and Appellate Commission
16.	Negociado de Transporte y Otros Servicios Públicos (NTSP)	Transportation and Other Public Services Bureau
17.	Comisión Estatal de Elecciones de Puerto Rico (CEEPR)	State Elections Commission
18.	Comisión Industrial de Puerto Rico (CIPR)	Industrial Commission
19.	Comisión para la Seguridad en el Tránsito	Transit Safety Commission
20.	Junta de Instituciones Postsecundarias	Board of Postsecondary Institutions
21.	Defensoría de las Personas con Impedimentos	Persons with Disabilities Advocacy Office
22.	Departamento de Agricultura (DA)	Department of Agriculture
23.	Departamento de Asuntos del Consumidor (DACO)	Department of Consumer Affairs

<sup>1</sup> The Central Government was described in the *Informative Motion Regarding Entities Constituting the Central Government of the Commonwealth* [ECF No. 2828] (the “Central Government Informative Motion”). The Central Government Informative Motion listed 88 entities that comprised the Commonwealth. Since then, three entities have either merged with other entities or have been eliminated pursuant to Commonwealth law: (i) the Labor Development Administration was merged into the Department of Economic Development and Commerce; (ii) the Office of Municipal Management was merged into the Office of Management and Budget; and (iii) the Puerto Rico Energy Administration was eliminated by Act 17-2019. Additionally, the Transit Safety Commission does not maintain its own bank accounts as its financial activities are managed by the Puerto Rico Automobile Accident Compensation Administration (“AAACA”) which is not considered in scope for the analysis. The Transit Safety Commission enabling act provides that the funding that ACAA assigns to the Transit Safety Commission shall remain under the custody of ACAA. The Public Service Regulatory Board, Gaming Commission of the Government of Puerto Rico, and the Puerto Rico Innovation and Technology Service were created after the Central Government Informative Motion was filed.

No.	Agency (Spanish)	Agency (English)
24.	Departamento de Corrección y Rehabilitación (DCR)	Department of Correction and Rehabilitation
25.	Departamento de Desarrollo Económico y Comercio (DDEC)	Department of Economic Development and Commerce
26.	Departamento de Educación (DE)	Department of Education
27.	Departamento de Estado	Department of State
28.	Departamento de Familia (DF)	Department of Family
29.	Departamento de Hacienda	Department of Treasury
30.	Departamento de Justicia (DJ)	Department of Justice
31.	Departamento de Justicia - Oficina del Procurador General	Department of Justice - Office of the Solicitor General
32.	Departamento de Recreación y Deportes (DRD)	Department of Sports and Recreation
33.	Departamento de Recursos Naturales Y Ambientales (DRNA)	Department of Natural and Environmental Resources
34.	Departamento de Salud (DS)	Department of Health
35.	Departamento de Seguridad Pública de Puerto Rico	Department of Public Safety
36.	Departamento de Transportación y Obras Públicas (DTOP)	Department of Transportation and Public Works
37.	Departamento de Vivienda (DV)	Department of Housing
38.	Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources
39.	Gobernador	Office of the Governor
40.	Guardia Nacional de Puerto Rico (GNPR)	Puerto Rico National Guard (PRNG)
41.	Instituto de Estadísticas de Puerto Rico	Statistics Institute of PR
42.	Junta de Libertad Bajo Palabra (JLBP)	Parole Board
43.	Junta de Planificación (JP)	Planning Board
44.	Junta de Relaciones del Trabajo (JRT)	Labor Relations Board
45.	Junta Reglamentadora de Servicio Público	Public Service Regulatory Board
46.	Instituto de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Institute
47.	Negociado de Energía de Puerto Rico	Puerto Rico Energy Bureau
48.	Negociado de Investigaciones Especiales (NIE)	Bureau of Special Investigations
49.	Negociado de la Policía de Puerto Rico (PPR)	Puerto Rico Police Bureau
50.	Negociado de Sistemas de Emergencia 9-1-1	911 Emergency System Bureau
51.	Negociado de Telecomunicaciones (NET)	Telecommunications Bureau
52.	Negociado del Cuerpo de Bomberos de Puerto Rico	Corps of Firefighters Bureau
53.	Negociado del Cuerpo de Emergencias Médicas de Puerto Rico (CEM)	Corps of Medical Emergencies Bureau
54.	Negociado para el Manejo de Emergencias y Administración de Desastres (AEMEAD)	Emergency and Disaster Management Bureau
55.	Oficina De Administración De Los Tribunales (OAT)	Office of Court Administration
56.	Oficina de Administración y Transformación de los Recursos Humanos del Gobierno de Puerto Rico (OATRH)	Office of Administration and Transformation of Human Resources in the Government of Puerto Rico
57.	Oficina de Ética Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office

No.	Agency (Spanish)	Agency (English)
58.	Oficina de Incentivos para Negocios en Puerto Rico	Office of Incentives for Businesses in Puerto Rico
59.	Oficina del Inspector General	Office of the Inspector General
60.	Oficina de Gerencia de Permisos (OGPe)	Permits Management Office
61.	Oficina de Gerencia y Presupuesto (OGP)	Office of Management and Budget
62.	Oficina de la Procuradora de las Mujeres (OPM)	Women's Advocate Office
63.	Oficina de Servicios Legislativos (OSLPR)	Office of Legislative Services
64.	Oficina del Comisionado de Instituciones Financieras (OCIF)	Office of the Commissioner of Financial Institutions
65.	Oficina del Comisionado de Seguros (OCS)	Office of the Commissioner of Insurance
66.	Oficina del Contralor (OCPR)	Comptroller's Office
67.	Oficina del Contralor Electoral (OCE)	Office of Electoral Comptroller
68.	Oficina del Procurador del Ciudadano (Ombudsman)	Office of the OMBUDSMAN
69.	Oficina del Procurador de las Personas de Edad Avanzada (OPPEA)	Office of the Ombudsman for the Elderly
70.	Oficina del Procurador del Paciente (OPP)	Patient Advocate Office
71.	Oficina del Procurador del Veterano (OPV)	Veteran's Advocate Office
72.	Oficina Estatal de Conservación Histórica (OECH)	State Historic Conservation Office
73.	Oficina Independiente de Protección al Consumidor (OIPC)	Independent Consumer Protection Office
74.	Oficina para el Desarrollo Socioeconómico y Comunitario de Puerto Rico (ODSEC)	Office for Community and Socioeconomic Development of Puerto Rico
75.	Panel Fiscal Especial Independiente (PFEI)	Office of the Solicitor - Special Independent Prosecutor
76.	Programa de Desarrollo de la Juventud (OAJ)	Program of Youth Affairs
77.	Programa de Servicios con Antelación al Juicio (PSAJ)	Pretrial Services Program
78.	Registro Inmobiliario Digital	Property Digital Registry
79.	Secretaría de la Gobernación	Chief of Staff
80.	Senado	Senate
81.	Sistemas de Información de Justicia Criminal (SIJC)	Criminal Justice Information System
82.	Superintendente del Capitolio	Superintendent of the Capitol
83.	Tribunal de Apelaciones	Court of Appeals
84.	Tribunal de Primera Instancia	Court of First Instance
85.	Tribunal Supremo	Supreme Court
86.	N/A	Puerto Rico Innovation and Technology Service (PRITS)